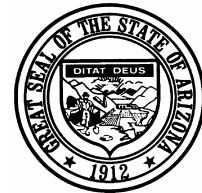


ARIZONA

TAXNEWS



Janet Napolitano, Governor

J. Elliott Hibbs, Director

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RELEASE ONE ROLLS OUT
AS SCHEDULED—
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RELEASE ONE ROLLS OUT AS SCHEDULED— AZTAXES.GOV DEBUT

Release One of BRITS, the Department's reengineering project, successfully rolled out as scheduled on January 2, 2004. Release One moves Transaction Privilege Tax (TPT) and Withholding Tax into an integrated tax system; the first step towards a completely integrated tax system which will also include Corporate and Individual Income Taxes in future releases.

Also included in Release One is the debut of www.AzTaxes.gov, the new website for filing and paying TPT and Withholding

Taxes and for business registration. By the end of January, the site will have full functionality for these two tax types, including account management, 24x7.

Registration to use AzTaxes can be accomplished in two ways: site registration is an option at the end of a normal business registration; or existing businesses can choose an option on the opening page to complete an AzTaxes Registration to become an authorized user on the site. As of mid-January, there were over 2,000 registered users of this new site.

FREE TAX PREPARATION & E-FILE FOR QUALIFIED ARIZONA TAXPAYERS

The Arizona Department of Revenue (DOR) announces opportunities for taxpayers to file their Arizona Individual Income Tax returns electronically at no cost. DOR and cooperating software developers have formed the Arizona Free File Alliance (AFFA) to provide free online tax return preparation and electronic filing (e-file) services for qualified Arizona taxpayers. Membership in AFFA is open to all tax software developers, and each member sets the free filing eligibility requirements for its products.

Currently, there are six members: CompleteTax, FileYourTaxes.com, TurboTax for the Web, TaxAct, taxeng!ne, and TaxSlayer. Through the cooperation of these software vendors, more than 50% of Arizona filers qualify for free filing. Details are available at www.AZTaxes.gov; click on the e-file logo.

"All Arizona taxpayers expecting an income tax refund from the state should file early and use e-file services to ensure

that they quickly receive their refunds," encouraged DOR Director Elliott Hibbs. "Free service offered by one of the AFFA members makes it even better. Go to AZTaxes.gov first to see if you qualify."

A few of the benefits of e-filing include:

- Faster refunds: Direct Deposit can speed Arizona refunds to e-filers in as fast as 5 days;
- Reduced tax return preparation time;
- Accuracy of the return;
- Acknowledgement of receipt of your tax return.

Taxpayers that owe taxes can also take advantage of e-file and use the "file now, pay later" option by using Electronic Funds Withdrawal (direct debit). If a balance is due on the e-filed return, the direct debit option allows the taxpayer to file today and specify a future payment date up to and including April 15. On the specified date, the funds are transferred from the taxpayer's bank account directly to the Department of Revenue. There is no need to send a check that could get lost in the mail, and postage is saved too!

ARIZONA DEPARTMENT OF REVENUE

MISSION STATEMENT

The purpose of the Arizona Department of Revenue is to promote voluntary compliance with all tax obligations through fair administration, firm enforcement, and prompt and courteous service in a manner that justifies the highest degree of public confidence in our efficiency and integrity.

WE'RE ON THE WEB!

The Arizona TaxNews can be viewed on our Internet website:

www.revenue.state.az.us

***** REMINDER *****

FOR NON-EFT TPT FILERS

**To avoid a delinquency, postmark your
January 2004 TPT return no later than
February 25, 2004 or deliver to DOR no later
than February 26, 2004.**

The Tax Facts—Summary of General Fund
Revenues & Individual Income Tax Receipts—
are available on the department's website,
www.revenue.state.az.us

E-Mail Your Questions

If you have a question that you cannot find the
answer to, our Technical Assistance personnel may
prove useful to you. We will gladly respond to any
e-mail technical tax inquiry. All inquiries will be
responded to within two working days.

E-mail your question to:

TaxpayerAssistance@revenue.state.az.us

In the interest of maintaining confidentiality, DOR
cannot respond to inquiries that include a Social
Security number, FEIN, TPT or W/H number, or
other specific taxpayer identifiers.

**Transaction Privilege Tax
& Withholding Tax**

Telephone Numbers

Phoenix Area: 602-255-2060

Toll free from area codes 520 & 928: 1-800-843-7196

**Individual & Corporate
Income Tax**

Telephone Numbers

Phoenix Area: 602-255-3381

Toll free from area codes 520 & 928: 1-800-352-4090

Internet Address

www.revenue.state.az.us

For online filing & assistance: www.aztaxes.gov

Forms by Fax

602-542-3756

Community Outreach & Education

Phoenix Area: 602-716-7810

Toll free from area codes 520 & 928: 1-877-863-0655

TAX CALENDAR

FEBRUARY 2004

Due Date		For Period Ending
2	Form A1-QRT: Withholding Tax	12/31/03
16	State Holiday - President's Day All State offices closed	
17	Income Tax Returns:	10/31/03
	Form 120: Corporation	
	Form 140: Individual	
	Form 141: Fiduciary	
	Form 165: Partnership	
17	Form 120: Corporation with Automatic Extension	4/30/03
17	Form 120S: S Corporation	11/30/03
17	Exempt Organizations	
	Form 99: Annual Information Return	9/30/03
	Form 99T: Unrelated Business Income	9/30/03
	Form 120ES: Estimated Tax Payment, Corporation	
	First Installment	10/31/04
	Second Installment	8/31/04
	Third Installment	5/31/04
	Fourth Installment	2/28/04
20	Form TPT-1: Transaction Privilege Tax: January Monthly Filers	1/31/04
20	Bingo: Financial Reports	1/31/04
20	Luxury Tax: Various Forms	1/31/04
25	EFT Form TPT-1 and Payment: Transaction Privilege Tax: January Monthly Filers	1/31/04
3/1/04	Withholding Tax: Form A-1R	12/31/03
	Withholding Tax: Form A1-APR	12/31/03

Withholding Tax Payment Information:

If the average amount of Arizona income taxes withheld in
the preceding four calendar quarters **exceeds** \$1,500 the em-
ployer must make its Arizona withholding payments to the
Department of Revenue at the same time as the employer is
required to make federal withholding deposits.

If the average amount of Arizona income taxes withheld in
the preceding four calendar quarters **does not exceed** \$1,500
the employer must make its Arizona withholding payments to
the department on a quarterly basis.

The *Arizona TaxNews* is a publication of the Arizona Department
of Revenue. Information contained herein is of a general nature
and is not designed to address complex issues in detail.
Taxpayers requiring information concerning a specific tax matter
should contact the appropriate office. This newsletter is available
in an alternative format upon request. Subscription information
may be obtained from the Publications Unit at 602-716-6797 or
toll free from area codes 520 & 928, 1-877-863-0655.

2003 LEGISLATIVE SUMMARY

The 2003 Legislative Summary is a brief summary of the tax-related bills that were enacted by the Arizona Legislature and approved by the Governor. This month: Other & General. This is the last of the series.

OTHER

HB 2533 (budget reconciliation; public finances)

HB2533 is an omnibus reconciliation bill (ORB) that accompanies the general appropriations bill. This bill was lengthy; however, two tax issues were part of this bill.

Withholding Tax

- As permanent law, requires a minimum \$5 per month of state withholding per employee. (HB 2001, passed by the legislature during the special session and signed by Governor Napolitano on October 24, 2003, repealed this portion of the bill. The bill has an emergency clause which made it effective upon signature of the Governor.)
- As permanent law, alters state income tax withholding rates to offset federal reductions. The 10% rate only applies to those with an income of \$15,000 or less.

<u>Current rates</u>	<u>New rates</u>
10.0 %	10.0 %
18.0 %	18.2 %
21.0 %	21.3 %
23.0 %	23.3 %
29.0 %	29.4 %
34.0 %	34.4 %

- Provides session law to direct employers to increase withholding amounts for employees. The increase is based on the current percentage the employee now has withheld from their paychecks.
- Non of the changes will preclude employees from changing the percentage of withholding tax if they so choose.

Tax Amnesty

- As session law, establishes a tax amnesty program, allowing the director of the department to abate or waive all or part of civil penalties and to impose interest at a reduced rate for tax liabilities for all qualifying taxpayers. States that as a qualification for amnesty, the taxpayer must pay at least one-third of the total amount due by October 31, 2003, with the total balance due by May 1, 2004. This provision is repealed after June 30, 2004.

SB 1310 (tobacco; non-participating manufacturers)

Makes clarifications to the existing Tobacco Master Settlement Agreement. It establishes a directory of cigarette products that are allowed to be sold in Arizona, gives the Attorney General (AG) the ability to verify information reported by tobacco product manufacturers and requires non-resident or foreign non-participating manufacturers to appoint an agent for service of process.

GENERAL

SB 1348 (tax return preparers; penalties)

Specifies that the civil penalty, imposed on a tax preparer for understating a taxpayer's liability, can be imposed only if:

- a) there was not a realistic possibility that the preparer's position would be sustained.
- b) The preparer's position was undisclosed to the department.

Clarifies that a tax preparer is required to pay 85 percent of a penalty if the payment is made within 30 days from the receipt of notification.

Clarifies that the 30 day time period currently allowed to appeal a department penalty starts with the date of the receipt of notification.

Expands the initial date used regarding statutory requirements for the amount of time to keep tax documents filed electronically (or otherwise) to include the date the tax documents were presented to the taxpayer for signature.

IRS STRENGTHENS EMPLOYEE TAX COMPLIANCE PROGRAM

IR-2004-1, Jan. 2, 2004

WASHINGTON—As part of a continuing effort to ensure tax compliance, the IRS is taking new steps to ensure that agency employees strictly meet and follow their tax filing and payment requirements.

As the agency places a new emphasis on overall taxpayer compliance, IRS Commissioner Mark W. Everson announced that additional steps will be taken to ensure IRS employees follow the law. The multi-step initiative will include a new review of tax behavior of IRS employees, a deeper IRS compliance and auditing effort for employees and an expanded education and outreach effort inside the agency.

The agency already regularly reviews employee tax returns and other information to ensure IRS employees strictly adhere to the tax law's requirements.

"For the IRS, enforcement begins at home. We are serious about tax enforcement—whether it's our own employees or anyone else not following the law," Everson said.

CHARITABLE CONTRIBUTIONS

The Internal Revenue Service advises that, when preparing to file your federal tax return, don't forget your contributions to charitable organizations. Your donations can add up to a nice tax deduction if you itemize on IRS Form 1040, Schedule A.

Here are a few tips to help make sure your contributions pay off on your tax return.

To be deductible, contributions must be made to qualified organizations.

Organizations can tell you if they are qualified and if donations to them are deductible. The IRS Web site at www.irs.gov also has an Exempt Organization search feature to help you see if an organization is qualified. IRS Publication 78, "Cumulative List of Organizations," is available online at IRS.gov and in many public libraries.

Only contributions actually made during the tax year are deductible. Credit card charges and payments by check are deducted in the year they are given to the charity, even though you may not pay the credit card bill or have your bank account debited until the next year.

If your contributions entitle you to merchandise, goods, or services, including admission to a charity ball, banquet, theatrical performance, or sporting event, you can deduct only the amount that exceeds the fair market value of the benefit received.

The new initiative follows a review by the IRS and the Treasury Inspector General for Tax Administration (TIGTA) involving the tax returns of about two dozen agency employees who filed Schedule C, (Profit or Loss from Business.)

Earlier this year, IRS employees raised questions about tax returns being submitted by other agency employees involving Schedule C returns. In turn, the Treasury Inspector General for Tax Administration was alerted. About half of the 25 employees identified had tax compliance issues following an investigation of their Schedule C filings. Several employees in the inquiry have already lost their jobs.

"I am disappointed that a small but unacceptable number of our employees have generated false business deductions to reduce their taxes. We have a zero tolerance standard for abuse of the tax laws by employees," Everson said. "As administrators of the tax system, our employees must maintain the absolute highest standards when it comes to their own taxes."

Donations of stock or other property are usually valued at the fair market value of the property. For stocks and bonds with an active market, the fair market value is the average price between highest and lowest selling price on the valuation date.

Those who donate their cars may also claim only the fair market value of the car. The fair market value takes into account many factors, including the vehicle's condition. The fair market value may differ substantially from the car's "Blue Book" value. For vehicle donations, taxpayers must document the both the car donation and its fair market value.

For a contribution of \$250 or more, you can claim a deduction only if you obtain a written acknowledgment from the qualified organization. A person donating property valued at more than \$5,000 must obtain a qualified written appraisal.

If you have questions about the deductibility of charitable contributions, call the IRS at 1-800-829-1040 or look on the IRS Web site at IRS.gov. IRS Publication 526, "Charitable Contributions," and Publication 561, "Determining the Value of Donated Property," are available on the Web site under "Forms and Publications" or by calling 1-800-TAX-FORM (1-800-829-3676).

CHANGE IN TOWN TAX CODE—TOWN OF HAYDEN

EFFECTIVE MARCH 1, 2004

Effective March 1, 2004: On November 17, 2003 the Mayor and Town Council of the Town of Hayden passed ordinance number 118. Ordinance 118 increases the Hayden Town Privilege Tax from **1% to 3%**. The tax rate increase affects the following classifications:

Advertising; Amusements; Construction
Contracting; Feed at Wholesale; Job printing;
Manufactured buildings; Publishing; Rental
Occupancy; Hotels; Rental of real property;

Rental of tangible personal property; Restaurants and Bars; Retail sales; Telecommunications; Transporting for hire; Utilities and Use Tax.

The increase imposed by this ordinance shall not apply to contracts entered into prior to the effective date of the ordinance. **Pre-existing contracts** should be reported using **CODE HY008** at a rate of **1%**.

CHANGE IN CITY TAX CODE—CITY OF SURPRISE

EFFECTIVE APRIL 1, 2004

Effective April 1, 2004: On January 8, 2004 the Mayor and City Council of the City of Surprise passed ordinance number 03-34. Ordinance 03-34 increases the Surprise City Privilege Tax from **2% to 2.2%**. The tax rate increase affects the following classifications:

Advertising; Amusements; Construction
Contracting; Feed at Wholesale; Job printing;
Manufactured buildings; Timbering and other
extraction; Publishing; Hotels; Rental of real
property; Rental of tangible personal property;
Retail sales; Telecommunications; Transporting
for hire; and Utilities.

Ordinance 03-34 decreases the **additional tax on transient lodging** from **3% to 1%**. The additional tax on transient lodging shall be reported using **SP001**.

Ordinance 03-34 decreases the tax **Restaurants and Bars** from **5% to 3.2%**. The tax on Restaurants and Bars shall be reported using **SP003**.

Ordinance 03-34 increases the **Retail tax portion of a single item over \$5,000** from **1% to 1.2%**. The Retail tax portion of a single item over \$5,000 shall be reported using **SP004**.

Ordinance 03-34 also **exempts the sale of food for home consumption**.

This increase imposed by this ordinance shall not apply to construction contracts entered into prior to the effective date of the ordinance. **Pre-existing contracts** should be reported using **CODE SP009** at a rate of **2%**.

PRACTITIONER SERVICES

Hotlines have been established as a service to Tax Practitioners. For income tax the Tax Practitioner Hotline is **(602) 542-2132**. For transaction privilege and use tax as well as withholding tax, the Tax Practitioner Hotline is **(602) 542-5054**. Tax agents are available to assist you from 8:00 a.m. to 5:00 p.m.

Monday through Friday. We also offer Tax Professionals another means of submitting an inquiry requesting general information. This can be found under the category titled "Tax Professionals" of the official web site of the Arizona Department of Revenue, www.revenue.state.az.us.

TAX SOFTWARE VENDORS APPROVED BY ARIZONA FOR 2003

As of February 5, 2004

Tax practitioners who are considering the use of a software package to prepare Arizona tax forms should verify with the Department of Revenue (DOR) that the software considered has been approved. All tax forms must be approved by the department prior to usage. Each specific form must have approval. The following is a list of those tax software vendors who are approved for the 2003 income tax forms, various business forms and reports, and miscellaneous forms. For more information, please call 602-716-6801 or 602-716-6798.

NOTE: Some of listed software packages do not provide sufficient room for the preprinted DOR label. Please cut the label to fit the available space or place it so that pertinent information is not covered.

ARIZONA FORM	2nd Story Software	Aatrix	AccountantsWorld.	Alpine Data, Inc.	ATX Inc.	Block Financial Corp.	CCH, Inc.	CFS Tax Software	CPA Software	Creative Solutions, Inc.	Data Technology Group	Deloitte & Touche	Drake Software	Exactax	Federal Liaison Services	H&R Block	Intellitax Classic	Intellitax for Windows	Intuit/Lacerte	Jackson Hewitt Tax Serv.	Mv1040EZ.com	NELCO, Inc.	Petz Enterprises, Inc.	RCS\TaxSlayer	RIA	STF Services Corp.	TaxSimple, Inc.	Taxworks	Tri Tech Software Dev..	Universal Tax Systems, Inc	Vertex
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Individual Forms

131	✓			✓	✓		✓			✓			✓	✓		✓		✓	✓	✓			✓			✓	✓	✓	✓	✓	✓
140	✓			✓	✓	✓	✓			✓			✓	✓		✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓
140 Schedule A	✓			✓	✓	✓	✓			✓			✓	✓		✓	✓	✓	✓	✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓
140A					✓	✓							✓			✓			✓						✓	✓	✓	✓	✓		
140EZ					✓								✓			✓			✓						✓	✓	✓	✓	✓		
140PY				✓	✓	✓	✓			✓			✓	✓		✓	✓	✓	✓	✓			✓	✓	✓	✓	✓	✓	✓	✓	✓
140PY Schedule A(PY)				✓	✓	✓	✓			✓			✓	✓		✓	✓	✓	✓	✓			✓	✓	✓	✓	✓	✓	✓	✓	✓
140PY Schedule A(PYN)				✓	✓	✓	✓			✓			✓	✓		✓			✓	✓			✓	✓	✓	✓	✓	✓	✓	✓	✓
140NR				✓	✓	✓	✓			✓			✓	✓		✓	✓	✓	✓	✓			✓	✓	✓	✓	✓	✓	✓	✓	✓
140NR Schedule A(NR)				✓	✓	✓	✓			✓			✓	✓		✓	✓	✓	✓	✓			✓	✓	✓	✓	✓	✓	✓	✓	✓
140ES	✓			✓	✓	✓	✓			✓			✓	✓		✓	✓	✓	✓	✓			✓	✓	✓	✓	✓	✓	✓	✓	✓
140PTC					✓	✓	✓			✓			✓			✓	✓	✓	✓	✓			✓		✓		✓	✓	✓	✓	✓
140X	✓			✓			✓			✓			✓	✓		✓	✓	✓	✓	✓			✓	✓	✓	✓	✓	✓	✓	✓	✓
201					✓	✓	✓			✓			✓			✓			✓						✓	✓	✓	✓	✓		
202					✓		✓			✓						✓									✓	✓	✓	✓	✓		
204				✓	✓	✓	✓			✓			✓	✓			✓	✓	✓	✓			✓		✓	✓	✓	✓	✓	✓	✓
221				✓	✓	✓	✓			✓			✓	✓		✓	✓	✓	✓	✓			✓		✓	✓	✓	✓	✓	✓	✓

Business Forms

51					✓	✓			✓	✓			✓		✓					✓	✓			✓	✓			✓	✓
99					✓								✓							✓	✓			✓	✓			✓	✓
99T					✓								✓							✓	✓			✓	✓			✓	✓
120				✓	✓	✓		✓	✓	✓	✓	✓	✓		✓					✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
120A					✓					✓	✓	✓	✓		✓					✓	✓								
120ES				✓	✓	✓		✓	✓		✓	✓	✓		✓					✓	✓		✓	✓	✓	✓	✓	✓	✓
120EXT				✓	✓	✓		✓	✓		✓	✓	✓		✓					✓	✓		✓	✓	✓	✓	✓	✓	✓
120S				✓	✓	✓		✓			✓	✓	✓		✓					✓	✓	✓		✓			✓	✓	
120S Schedule K-1(NR)				✓	✓	✓		✓			✓	✓	✓		✓					✓	✓	✓					✓	✓	
120W					✓							✓	✓		✓					✓	✓		✓	✓					
120X					✓	✓		✓	✓	✓	✓	✓	✓		✓					✓	✓		✓	✓	✓	✓	✓	✓	
122					✓	✓			✓				✓		✓					✓	✓			✓			✓		✓
165				✓	✓	✓		✓			✓		✓		✓							✓	✓		✓		✓	✓	✓
165 Schedule K-1				✓	✓	✓		✓			✓	✓	✓		✓					✓	✓	✓		✓		✓	✓	✓	✓
165 Schedule K-1(NR)				✓	✓	✓		✓			✓	✓	✓		✓					✓	✓	✓		✓		✓	✓	✓	✓
165EER					✓																	✓	✓						

TAX SOFTWARE VENDORS APPROVED BY ARIZONA FOR 2003

As of February 5, 2004

ARIZONA FORM		2nd Story Software	Aatrix	AccountantsWorld.	Alpine Data, Inc.	ATX Inc.	Block Financial Corp.	CCH, Inc.	CFS Tax Software	CPA Software	Creative Solutions, Inc.	Data Technology Group	Deloitte & Touche	Drake Software	Exactax	Federal Liaison Services	H&R Block	Intellitax Classic	Intellitax for Windows	Intuit/Lacerte	Jackson Hewitt Tax Serv.	My1040EZ.com	NELCO, Inc.	Petz Enterprises, Inc.	RCSI/TaxSlayer	RIA	STF Services Corp.	TaxSimple, Inc.	Taxworks	Tri Tech Software Dev..	Universal Tax Systems, Inc	Vertex
220					✓		✓				✓	✓	✓	✓	✓		✓		✓						✓	✓		✓		✓	✓	✓
Schedule ACA					✓								✓	✓	✓											✓	✓					

Other Forms

72				✓																							✓			✓		✓
76				✓									✓		✓												✓	✓		✓	✓	
76EXT				✓									✓															✓	✓			✓
76GS				✓									✓																✓			
141AZ				✓		✓			✓			✓	✓		✓												✓	✓	✓	✓		✓
141AZ EER																																
141AZ Sch. K-1			✓	✓		✓			✓			✓	✓		✓												✓	✓	✓	✓		✓
141AZ Sch. K-1(NR)				✓		✓			✓			✓	✓		✓												✓	✓	✓	✓		✓
A1-APR	✓			✓			✓		✓					✓									✓				✓	✓				
A1-APR EXT				✓										✓									✓				✓	✓				
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A1-WP																																
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A-4P				✓										✓													✓	✓				
A-4V				✓																							✓	✓				
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210				✓		✓								✓													✓	✓				
285				✓			✓		✓				✓														✓	✓				✓
285A																																
285I				✓																												
450				✓			✓							✓													✓	✓				✓
822						✓								✓													✓	✓				

Credit Forms

300				✓		✓			✓	✓	✓	✓	✓	✓	✓	✓		✓		✓					✓	✓		✓		✓		✓
301	✓			✓	✓	✓			✓				✓	✓	✓	✓	✓	✓	✓	✓			✓	✓		✓	✓	✓	✓		✓	
302				✓									✓			✓										✓	✓					
304				✓								✓	✓			✓										✓	✓					
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308				✓		✓				✓			✓			✓			✓							✓	✓					
308-I				✓	✓								✓														✓					
309	✓			✓	✓	✓				✓			✓	✓		✓	✓	✓	✓	✓			✓	✓		✓	✓		✓			✓
310	✓			✓	✓	✓				✓			✓			✓			✓				✓	✓		✓	✓		✓			✓

As of February 5, 2004

[illegible]

CPE NOW AVAILABLE

Interested in learning more about taxability of small businesses? The Community Outreach and Education (CORE) section presents a variety of classes for small businesses.

Continuing Professional Education (CPE) is now offered for some classes upon request. Currently the classes eligible for CPE credit are Construction Industry and Retail Workshops.

If you have any questions, please call CORE at 602-716-7810 or toll free from area codes 520 & 928 1-877-863-0655.

For a listing of all classes presented by CORE, visit our website at www.revenue.state.az.us/seminar.htm.

DOR FEBRUARY WORKSHOP SCHEDULE

You may register online at www.revenue.state.az.us
For more information, please call 602-716-7810 or
email Community Outreach & Education at
seminars@revenue.state.az.us
All classes cost \$15 per person unless otherwise stated.

Retail Workshops

This workshop is designed to help you understand the Retail Classification under the Transaction Privilege Tax that is imposed in our state.

Chandler—February 26, 8:30 am – noon
Department of Revenue, 3191 N Washington

Flagstaff—February 11, 8:30 am – noon,
Little America, 2515 E Butler Ave.

Glendale—February 18, 8:30 am—noon,
Quality Inn, 5511 W Bell Rd.

Peoria—February 11, 8:30 am—noon, Hampton
Inn, 8408 W Paradise Ln.

Phoenix—February 25, 8:30 am—noon, Department
of Revenue, 2902 W Agua Fria Fwy., Ste. 1020

Prescott—February 11, 1:30—5 pm, Yavapai CC,
1100 E Sheldon, Green Room

Tempe—February 11, 1:30—5 pm, Twin Palms
Hotel, 225 E Apache

Tucson—February 18, 1:30—5 pm, Embassy Suites,
5335 E Broadway

Tucson—February 24, 8:30 am—noon,
Arizona Gov't Office, 400 W Congress, Rm. 5

Construction Industry Workshops

This workshop is designed to assist those in the construction industry understand the transaction privilege tax requirements.

Chandler—February 25, 8:30 am – noon,
Department of Revenue, 3191 N Washington

Flagstaff—February 11, 1:30—5 pm,
Little America, 2515 E Butler Ave.

Glendale—February 19, 8:30 am—noon,
Quality Inn, 5511 W Bell Rd.

Peoria—February 10, 1:30—5 pm, Hampton Inn,
8408 W Paradise Ln.

Phoenix—February 26, 8:30 am—noon, Department
of Revenue, 2902 W Agua Fria Fwy., Ste. 1020

Prescott—February 12, 8:30 am—noon, Yavapai
CC, 1100 E Sheldon, Green Room

Tempe—February 12, 8:30 am—noon, Twin Palms
Hotel, 225 E Apache

Tucson—February 19, 8:30 am—noon, Embassy
Suites, 5335 E Broadway

Tucson—February 25, 8:30 am—noon, Arizona
Gov't Office, 400 W Congress, Rm. 5

TPT Forms—How to Report Correctly

Anyone who has been in business for at least one month may want to learn how to complete the TPT-1. From calculating the tax liability to how to put the numbers on the form, you will walk away more confident and relaxed about completing your own TPT-1 return. Topics covered:

- ✎ How to calculate the tax when it is in addition to the price of the product
- ✎ How to calculate (factor) the tax when it is included as part of the sale price
- ✎ How important the *Arizona State, County, and City Transaction Privilege and Other Tax Rate Table* is to you

Classes labeled (for contracting) & (for retail) address only those classifications. All others address all classifications.

Chandler—February 25 (for contracting), 1:30—5 pm,
Department of Revenue, 3191 N Washington

Chandler—February 26 (for retail), 1:30—5 pm,
Department of Revenue, 3191 N Washington

Flagstaff—February 12, 8:30 am—noon, Little
America, 2515 E Butler Ave.

(Continued on page 10)



DOR February Workshop Schedule

(Continued from page 9)

TPT Forms—How to Report Correctly (con't)

Glendale—February 18 (for retail), 1:30—5 pm,
Quality Inn, 5511 W Bell Rd.

Glendale—February 19 (for contracting),
1:30—5 pm, Quality Inn, 5511 W Bell Rd.

Peoria—February 11, 1:30—5 pm, Hampton Inn,
8408 W Paradise Ln.

Peoria—February 24, 6—9 pm, Peoria Library,
8401 W Monroe

Phoenix—February 3, 8:30 am—noon, Arizona
Small Business Assoc., 4130 E Van Buren, Ste. 150

Phoenix—February 23, 8:30 am—noon,
Industrial Commission, 800 W Washington

Phoenix—February 25 (for retail), 8:30 am—noon,
Dept. of Revenue, 2902 W Agua Fria Fwy, Ste. 1020

Phoenix—February 26 (for contracting), 8:30 am—noon,
Dept. of Revenue, 2902 W Agua Fria Fwy, Ste. 1020

Prescott—February 12, 1:30—5 pm, Yavapai CC,
1100 E Sheldon, Green Room

Tempe—February 12, 1:30—5 pm, Twin Palms
Hotel, 225 E Apache

Tucson—February 19, 1:30—5 pm, Embassy
Suites, 5335 E Broadway

Tucson—February 24 (for retail), 1:30 — 5 pm,
Arizona Gov't Office, 400 W Congress, Rm. 5

Tucson—February 25 (for contracting),
1:30 — 5 pm, Arizona Gov't Office,
400 W Congress, Rm. 5